

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF <u>CHEROKEE</u>, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16201800200000 CITY CLERK 416 W. MAIN ST. CHEROKEE, IA 51012 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> <i>(Please correct any error in name, address, and ZIP Code)</i> </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	2,010,307		2,010,307	2,009,823																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	2,010,307		2,010,307	2,009,823																				
Delinquent property taxes	0		0																					
TIF revenues	2,228		2,228	2,407																				
Other city taxes	916,319	0	916,319	993,814																				
Licenses and permits	22,350	0	22,350	17,495																				
Use of money and property	17,062	4,068	21,130	20,435																				
Intergovernmental	1,962,696	36,837	1,999,533	2,198,341																				
Charges for fees and service	227,079	2,586,998	2,814,077	2,835,103																				
Special assessments	49,351	0	49,351	45,000																				
Miscellaneous	653,472	2,645	656,117	486,740																				
Other financing sources	1,301,427	428,511	1,729,938	541,533																				
Total revenues and other sources	7,162,291	3,059,059	10,221,350	9,150,691																				
Expenditures and Other Financing Uses																								
Public safety	1,810,062	0	1,810,062	1,319,838																				
Public works	1,276,990	0	1,276,990	1,735,345																				
Health and social services	0	0	0	0																				
Culture and recreation	914,101	0	914,101	975,832																				
Community and economic development	109,373	0	109,373	78,000																				
General government	484,737	0	484,737	636,531																				
Debt service	715,590	0	715,590	715,140																				
Capital projects	0	0	0	831,075																				
Total governmental activities expenditures	5,310,853	0	5,310,853	6,291,761																				
Business type activities	0	2,657,029	2,657,029	2,618,480																				
Total ALL expenditures	5,310,853	2,657,029	7,967,882	8,910,241																				
Other financing uses, including transfers out	455,627	480,443	936,070	936,070																				
Total ALL expenditures/And other financing uses	5,766,480	3,137,472	8,903,952	9,846,311																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,395,811	-78,413	1,317,398	-695,620																				
Beginning fund balance July 1, 2015	783,333	1,588,249	2,371,582	2,683,034																				
Ending fund balance June 30, 2016	2,179,144	1,509,836	3,688,980	1,987,414																				
Note - These balances do not include \$ <u>0</u> held in non-budgeted internal service funds; \$ <u>0</u> held in Pension Trust Funds; \$ <u>0</u> held in Private Purpose Trust funds and \$ <u>0</u> held in agency funds which were not budgeted and are not available for city operations.																								
<table style="width: 100%; border: none;"> <tr> <td style="width: 40%; text-align: center;">Indebtedness at June 30, 2016</td> <td style="width: 15%; text-align: center;">Amount - Omit cents</td> <td style="width: 40%; text-align: center;">Indebtedness at June 30, 2016</td> <td style="width: 5%; text-align: center;">Amount - Omit cents</td> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 4,200,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 2,225,000</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 9,809,608</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 4,200,000	Other long-term debt	\$ 0	Revenue debt	\$ 2,225,000	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 9,809,608
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 4,200,000	Other long-term debt	\$ 0																					
Revenue debt	\$ 2,225,000	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 9,809,608																					

CERTIFICATION			
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF			
Signature of city clerk		Date Published/Posted 10/21/2016	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Diane Cargin	Telephone →	Area Code 712	Number 225-5749 Extension Date signed 10/18/2016
Signature of Mayor or other City official (Name and Title)			

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF CHEROKEE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS		Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
1	Section A - TAXES											1				
2	Taxes levied on property	1,127,005	532,218		351,084			2,010,307			2,010,307	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	1,127,005	532,218		351,084	0		2,010,307		T01	2,010,307	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	1,127,005	532,218		351,084	0	0	2,010,307			2,010,307	6				
7	TIF revenues			2,228				2,228		T01	2,228	7				
	Other city taxes															
8	Utility tax replacement excise taxes							0		T15	0	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	231,350				39,654		271,004		T15	271,004	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax		103,675					103,675		T19	103,675	13				
14	Other local option taxes		541,640					541,640		T09	541,640	14				
15	TOTAL OTHER CITY TAXES	231,350	645,315	0	0	39,654	0	916,319	0		916,319	15				
16	Section B - LICENSES AND PERMITS	22,350						22,350		T29	22,350	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	830	2,671	144	484	84	809	5,022	4,068	U20	9,090	18				
19	Rents and royalties	12,040						12,040		U40	12,040	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	12,870	2,671	144	484	84	809	17,062	4,068		21,130	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants					857,411		857,411		B89	857,411	27				
28	Community development block grants	58,498						58,498	36,837	B50	95,335	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	58,498	0	0	0	857,411	0	915,909	36,837		952,746	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CHEROKEE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		649,162					649,162		C46	649,162	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants		3,945					3,945		C89	3,945	49		
50	Iowa Department of Transportation		57,920					57,920		C89	57,920	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority					237,546		237,546		C89	237,546	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	44,946	21,372		13,996			80,314		C89	80,314	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	44,946	732,399	0	13,996	237,546	0	1,028,887	0		1,028,887	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service	14,000						14,000		D89	14,000	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service							0		D89	0	66		
67	Township - Rural Fires	3,900						3,900		D89	3,900	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	17,900	0	0	0	0	0	17,900	0		17,900	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	121,344	732,399	0	13,996	1,094,957	0	1,962,696	36,837		1,999,533	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	755,919	A91	755,919	73		
74	Sewer							0	1,067,117	A80	1,067,117	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	683,213	A81	683,213	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CHEROKEE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0	80,749	A80	80,749	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees							0		A89	0	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges							0		A89	0	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges	17,160					675	17,835		A03	17,835	98		
99	Library charges	4,114						4,114		A89	4,114	99		
100	Park, recreation, and cultural charges	181,477						181,477		A61	181,477	100		
101	Animal control charges	525						525		A89	525	101		
102	Other charges - Specify							0			0	102		
103	Rental Inspection Fees	23,128						23,128			23,128	103		
104	TOTAL CHARGES FOR SERVICE	226,404	0	0	0	0	675	227,079	2,586,998		2,814,077	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS				49,351			49,351		U01	49,351	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	11,822	16,951			49,762	200	78,735		U99	78,735	108		
109	Deposits and sales/fuel tax refunds							0		U99	0	109		
110	Sale of property and merchandise					2,006		2,006		U11	2,006	110		
111	Fines	31,511						31,511		U30	31,511	111		
112	Internal service charges	127,362	29,343					156,705		NR	156,705	112		
113	Other miscellaneous - Specify	30,817						30,817			30,817	113		
114	Protective Service Charges	12,166						12,166			12,166	114		
115	Reimbursements/Refunds	20,985	309,043	3,850	6,000			339,878			339,878	115		
116	ATV Registration Fees	1,025						1,025			1,025	116		
117	Self-Insurance							0	945		945	117		
118	Police Dept. Special Acct.							0	1,503		1,503	118		
119	Payroll Liabilities		629					629	197		826	119		
120	TOTAL MISCELLANEOUS	235,688	355,966	3,850	6,000	51,768	200	653,472	2,645		656,117	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CHEROKEE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,977,011	2,268,569	6,222	420,915	1,186,463	1,684	5,860,864	2,630,548		8,491,412	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)		793,868					793,868		NR	793,868	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	88,100			340,932	52,118		481,150	428,511		909,661	127		
128	Internal TIF loans and transfers in			26,409				26,409			26,409	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	88,100	793,868	26,409	340,932	52,118	0	1,301,427	428,511		1,729,938	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,065,111	3,062,437	32,631	761,847	1,238,581	1,684	7,162,291	3,059,059		10,221,350	132		
133												133		
134	Beginning fund balance July 1, 2015	184,704	986,779	63,300	44,386	-634,055	138,219	783,333	1,588,249		2,371,582	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,249,815	4,049,216	95,931	806,233	604,526	139,903	7,945,624	4,647,308		12,592,932	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF CHEROKEE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1
2	Police department/Crime prevention — Current operation	555,406	439,127					994,533		E62	994,533	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation					361,431		361,431		E59	361,431	10
11	Purchase of land and equipment					171,459		171,459		G59	171,459	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	171,227	82,569					253,796		E24	253,796	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	28,465	259					28,724		E66	28,724	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	119						119		E32	119	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	755,217	521,955		0	532,890	0	1,810,062			1,810,062	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CHEROKEE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		615,643					615,643		E44	615,643	42
43	Purchase of land and equipment		197,500			65,644		263,144		G44	263,144	43
44	Construction		374,152					374,152		F44	374,152	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	24,051						24,051		E01	24,051	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	24,051	1,187,295		0	65,644	0	1,276,990			1,276,990	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CHEROKEE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0				0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF CHEROKEE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	215,348	53,794					269,142		E52	269,142	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	239,589	71,047					310,636		E61	310,636	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	209,701	32,204					241,905		E61	241,905	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	52,554	4,141				25	56,720		E03	56,720	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	33,757	1,941					35,698		E61	35,698	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	750,949	163,127		0	0	25	914,101			914,101	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		25,000					25,000		E89	25,000	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	3,000						3,000		E29	3,000	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation					81,373		81,373		E89	81,373	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	3,000	25,000	0	0	81,373	0	109,373			109,373	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CHEROKEE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	198,299	50,935					249,234		E29	249,234	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	137,990	45,788					183,778		E23	183,778	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	29,881						29,881		E25	29,881	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	17,638	126					17,764		E31	17,764	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174	Payroll Liabilities	4,080						4,080			4,080	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	387,888	96,849	0	0	0	0	484,737			484,737	176
177	Section G — DEBT SERVICE				715,590			715,590			715,590	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	715,590	0	0	715,590			715,590	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,921,105	1,994,226	0	715,590	679,907	25	5,310,853			5,310,853	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CHEROKEE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
197	Section I — BUSINESS TYPE ACTIVITIES											197		
198	Water — Current operation								725,550	E91	725,550	198		
199	Purchase of land and equipment									G91	0	199		
200	Construction									F91	0	200		
201	Sewer and sewage disposal — Current operation								745,164	E80	745,164	201		
202	Purchase of land and equipment									G80	0	202		
203	Construction									F80	0	203		
204	Electric — Current operation									E92	0	204		
205	Purchase of land and equipment									G92	0	205		
206	Construction									F92	0	206		
207	Gas Utility — Current operation									E93	0	207		
208	Purchase of land and equipment									G93	0	208		
209	Construction									F93	0	209		
210	Parking — Current operation									E60	0	210		
211	Purchase of land and equipment									G60	0	211		
212	Construction									F60	0	212		
213	Airport — Current operation									E01	0	213		
214	Purchase of land and equipment									G01	0	214		
215	Construction									F01	0	215		
216	Landfill/Garbage — Current operation								662,243	E81	662,243	216		
217	Purchase of land and equipment									G81	0	217		
218	Construction									F81	0	218		
219	Hospital — Current operation									E36	0	219		
220	Purchase of land and equipment									G36	0	220		
221	Construction									F36	0	221		
222	Transit — Current operation									E94	0	222		
223	Purchase of land and equipment									G94	0	223		
224	Construction									F94	0	224		
225	Cable TV, telephone, Internet — Current operation									E03	0	225		
226	Purchase of land and equipment									G03	0	226		
227	Housing authority — Current operation									E50	0	227		
228	Purchase of land and equipment									G50	0	228		
229	Construction									F50	0	229		
230	Storm water — Current operation								42,452	E80	42,452	230		
231	Purchase of land and equipment									G80	0	231		
232	Construction									F80	0	232		
233												233		
234												234		
235												235		
236												236		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF CHEROKEE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction								114,236	F89	114,236	240
241												241
242	Enterprise Debt Service								359,510		359,510	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246									7,389		7,389	246
247									50		50	247
248									435		435	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,657,029		2,657,029	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,921,105	1,994,226	0	715,590	679,907	25	5,310,853	2,657,029		7,967,882	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		429,218					429,218	480,443		909,661	255
256	Internal TIF loans/repayments and transfers out			26,409				26,409			26,409	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	429,218	26,409	0	0	0	455,627	480,443		936,070	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,921,105	2,423,444	26,409	715,590	679,907	25	5,766,480	3,137,472		8,903,952	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						130,000	130,000			130,000	263
264	Restricted		1,625,772	69,522	90,643			1,785,937			1,785,937	264
265	Committed					-75,381		-75,381			-75,381	265
266	Assigned							0			0	266
267	Unassigned	328,710					9,878	338,588			338,588	267
268	Total Governmental	328,710	1,625,772	69,522	90,643	-75,381	139,878	2,179,144			2,179,144	268
269	Proprietary								1,509,836		1,509,836	269
270	Total ending fund balance June 30, 2016	328,710	1,625,772	69,522	90,643	-75,381	139,878	2,179,144	1,509,836		3,688,980	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,249,815	4,049,216	95,931	806,233	604,526	139,903	7,945,624	4,647,308		12,592,932	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF CHEROKEE Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$							Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....								Amount - Omit cents Z00 \$	1,777,644
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U 2,534,000	29U	39U 309,000	49U	49U	49U 2,225,000	49U	I89	102,141
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. G.O.	19U 4,010,000	29U 800,000	39U 610,000	49U 4,200,000	49U	49U	49U	I89	102,141
10.	19U	29U	39U	49U	49U	49U	49U	I89	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	6,544,000	800,000	919,000	4,200,000	0	2,225,000	0	204,282	
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	196,192,159	x .05 = \$	9,809,608		
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61						
	\$	\$	656,580	3,032,400	3,688,980				
REMARKS									
V98									